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Prop. Reg. Section 1.280A-1(c)(1)

Limitations on deductions with respect to a dwelling unit which is used by the taxpayer during the taxable year as a residence.

...

(c) Dwelling unit.



(1) In general. For purposes of this section and §§ 1.280A-2 and 1.280A-3, the term "dwelling unit" includes a house, apartment, condominium, mobile home, boat, or similar property, which provides basic living accommodations such as sleeping space, toilet, and cooking facilities. All structures and other property appurtenant to a dwelling unit which do not themselves constitute dwelling units are considered part of the unit. For example, an individual who rents to another person space in a garage which is appurtenant to a house which the individual owns and occupies may claim deductions with respect to that rental activity only to the extent allowed under section 280A, paragraph (b) of this section, and § 1.280A-3.

(2) Exception. Notwithstanding the provisions of paragraph (c)(1) of this section the term "dwelling unit" does not include any portion of a unit which is used exclusively as a hotel, motel, inn, or similar establishment. Property is so used only if it is regularly available for occupancy by paying customers and only if no person having an interest in the property is deemed under the rules of this section to have used the unit as a residence during the taxable year. For example, this exception will apply to a unit entered in a rental pool (see § 1.280A-3(e)) only if the owner of the unit does not use it as a residence during the taxable year.

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